

Report of Independent Accountants

To the Management of WoSign eCommerce Services Limited and Start Commercial Ltd.

We have examined the accompanying assertion by the management of Start Commercial Ltd. (hereafter: StartCom) that in generating the Root CA: CA WoSign (C=US, O=WoSign eCommerce Services Limited, CN=CA WoSign (CA WoSign)), on February 13, 2013 at the Eilat, Israel location, StartCom maintained effective controls to provide reasonable assurance that the Root CA WoSign was generated in conformity with both the StartCom and WoSign eCommerce Services Limited (hereafter: WoSign) Key Generation Procedures for WoSign. StartCom management is responsible for its root key generation procedures assertion. Our responsibility is to express an opinion on management's assertion based on our examination. The CA WoSign key was used to sign the root certificate with the following parameters: (1) Issued on: 08/08/2009 and (2) Expires on 08/08/2039.

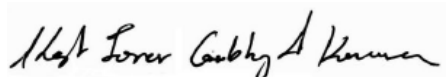
Our examination was conducted in accordance with attestation standards established by the American Institute of Certified Public Accountants, and accordingly, included (1) obtaining an understanding of StartCom's procedures and controls over generating the Root CA, (2) discussing the Root CA key generation procedures described in the Root Key Generation Procedures performed on February 13, 2013 (3) testing and evaluating the operating effectiveness of the controls, and (4) performing such other procedures as we considered necessary in the circumstances. We believe that our examination provides a reasonable basis for our opinion.

Because of nature and inherent limitations in controls, error or fraud may occur and not be detected and corrected. Furthermore, the projection of any conclusions, based on our findings, to future periods is subject to the risk that the validity of such conclusions may be altered because of changes made to the system or controls, the failure to make needed changes to the system or controls, or a deterioration in the degree of effectiveness of the controls.

In our opinion, StartCom management's assertion referred to above is fairly stated, in all material respects, as of February 13, 2013, based upon the criteria specified by management in [Attachment A](#) accompanying management assertion.

This report is intended solely for the information and use of StartCom and WoSign managements and should not be used by anyone other than these specified parties.

February 18, 2013



Kost Forer Gabbay and Kasierer
A member firm of Ernst and Young Global Limited



Start Commercial (StartCom) Limited
StartSSL™ Certificates & Public Key Infrastructure
Eilat, Israel



**Assertion of Management as to
Its Root Key Protection Procedures
As of February 13, 2013**

February 18, 2013

Management of Start Commercial Ltd. (hereafter: StartCom) has assessed the controls over the protection of its Root CA: CA WoSign (C=US, O=WoSign eCommerce Services Limited, CN=CA WoSign (CA WoSign)), for WoSign eCommerce Services Limited (hereafter: WoSign). Based on that assessment, in StartCom Management's opinion, in generating the Root CA: CA WoSign at the Eilat, Israel location on February 13, 2013, StartCom has maintained effective controls to provide reasonable assurance that the Root CA was generated in conformity with both the StartCom and WoSign Key CA Key Generation Procedures, based upon the criteria specified by management in [Attachment A](#).

Mr. E. Nigg
Chief Operating Officer
Start Commercial Ltd.

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START COMMERCIAL LTD
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Attachment A Custom Criteria

- The Certification Authority has documented its procedures for performing root key generation.
- The Certification Authority maintains controls to provide reasonable assurance that root keys are generated in accordance with WoSign eCommerce Services documented procedures.